

SAVE \$\$\$ ON YOUR PROPERTY TAX!

Tax relief from some or all of these programs may be available to you:

PROPERTY TAX ASSISTANCE PROGRAM APPLICATION (PTAP).

If you qualify for PTAP, your property taxes could be reduced *significantly*. Eligibility for this property tax assistance program is based on your occupancy and income.

Applications for PTAP and DAV must be filed by April 15 to be considered for the current tax year.

DISABLED AMERICAN VETERAN PROPERTY TAX RELIEF APPLICATION (DAV).

If you are a 100% disabled American veteran whose disability is service connected or the spouse of someone who was, your property taxes could be reduced *even more significantly*. Eligibility for this property tax relief program is based on your military disability, occupancy and income.

Applications for PTAP and DAV must be filed by April 15 to be considered for the current tax year.

MONTANA ELDERLY HOMEOWNER RENTER CREDIT (FORM 2EC).

If you qualify for this program, you can receive up to a \$1,000 refundable tax credit, even if you do not have to file an income tax return. Eligibility for this program is based on your age (62 and older), residency, income and the amount you pay in rent or property taxes. You may be able to claim refunds for up to five previous years.

! You may be eligible for property tax assistance in addition to the Elderly Homeowner/Renter Credit.

Income Requirements:

For households with more than one owner occupant, the total household income must be less than \$27,745. For a single applicant, the total household income must be less than \$20,809. Total household income includes taxable income from all sources, excluding losses, depletion and depreciation, that is attributable to all owner occupants.

For applicants who are married or heads of households, the Federal Adjusted Gross Income (FAGI) must be less than \$55,229. For a single applicant, the FAGI must be less than \$47,865 while for a surviving spouse, it must be less than \$41,729.

Total household income must be less than \$45,000.

EXHIBIT NO. 5
DATE 2.6.13
BILL NO. 2

Are you ready to learn what benefits you might qualify for?

FIRST

Have the following items available when you call us or visit our website to estimate what tax assistance benefits you may qualify for:

- your property tax bill or what you paid in rent for the year;
- your 2012 Montana income tax return and any federal schedules; and
- your Form SSA-1099 (social security benefit statement), interest, dividend, or other income documentation if you do not need to file an income tax return.

THEN

- go to revenue.mt.gov, or
- call your local property assessment office (see numbers on the reverse side), or
- call us toll free (866) 859-2254 (in Helena, 444-6900).

IF YOU LEARN THAT YOU MAY QUALIFY...

- **For PTAP and/or DAV** – request or download application forms and return them to your local office by April 15th.
- **For Form 2EC** – file the enclosed Form 2EC with your income tax Form 2 or Form 2M, or alone, if you are not required to file a Montana tax return.

Frequently Asked Questions

How do I obtain an application for PTAP or DAV property tax assistance?

Call the local Montana Department of Revenue office in your county to receive an application and get more information. —————>

Visit our website at revenue.mt.gov.
Click on **Property Owners** and
go to **Property Tax Relief Programs**.

Have you heard about our new Property Tax Assistance Calculator?

The calculator is designed to allow a taxpayer or income tax preparer to quickly determine qualifying income and whether a taxpayer would receive a greater benefit from applying for both the Elderly Homeowner/Renter Credit (Form 2EC) and the Property Tax Assistance Program (PTAP), or just one of the programs.

Visit our website at revenue.mt.gov.
Click on **Property Owners** and
go to **Property Tax Relief Programs**.

I've heard that if I qualify for property tax assistance (PTAP or DAV) that I will receive fewer benefits on my Elderly Homeowner/Renter Credit (Form 2EC).

Although the property tax reduction from PTAP or DAV reduces the amount of property taxes you claim the next year to calculate your Form 2EC credit, the numbers show that taxpayers who participate in both programs generally receive more overall assistance, despite a possible Form 2EC reduction.

If I qualify for a property tax assistance program and the Elderly Homeowner/Renter Credit (Form 2EC), will I get two refunds?

No. The PTAP and DAV benefits are a reduction on your property tax bill. The Form 2EC benefit is an income tax refund.

DOR COUNTY OFFICES	PHONE
BEAVERHEAD	(406) 683-4000
BIG HORN	(406) 665-9710
BLAINE	(406) 357-3210
BROADWATER	(406) 266-9206
CARBON	(406) 446-1223
CARTER	(406) 775-8717
CASCADE	(406) 454-7460
CHOUTEAU	(406) 622-5261
CUSTER	(406) 232-1295
DANIELS	(406) 487-2791
DAWSON	(406) 377-4256
DEER LODGE	(406) 563-4048
FALLON	(406) 778-7172
FERGUS	(406) 535-5723
FLATHEAD	(406) 758-5700
GALLATIN	(406) 582-3400
GARFIELD	(406) 557-6164
GLACIER	(406) 873-3637
GOLDEN VALLEY	(406) 568-2371
GRANITE	(406) 859-3521
HILL	(406) 265-5481 x 210
JEFFERSON	(406) 225-4001
JUDITH BASIN	(406) 566-2291
LAKE	(406) 883-7227
LEWIS & CLARK	(406) 444-4000
LIBERTY	(406) 759-5126
LINCOLN	(406) 293-6898
MADISON	(406) 843-5630
MCCONE	(406) 485-3565
MEAGHER	(406) 547-3653
MINERAL	(406) 649-6660
MISSOULA	(406) 329-1400
MUSSELSHELL	(406) 323-1513
PARK	(406) 222-4113
PETROLEUM	(406) 429-5231
PHILLIPS	(406) 654-2123
PONDERA	(406) 271-4012
POWDER RIVER	(406) 436-2407
POWELL	(406) 846-9792
PRAIRIE	(406) 635-5560
RAVALLI	(406) 375-2700
RICHLAND	(406) 433-6834
ROOSEVELT	(406) 653-6256
ROSEBUD	(406) 346-2516
SANDERS	(406) 827-0368
SHERIDAN	(406) 765-2291
SILVER BOW	(406) 497-6280
STILLWATER	(406) 322-8015
SWEET GRASS	(406) 932-5149
TETON	(406) 466-2908
TOOLE	(406) 424-8370
TREASURE	(406) 342-5540
VALLEY	(406) 228-6236
WHEATLAND	(406) 632-4894
WIBAU	(406) 796-2483
YELLOWSTONE	(406) 896-4000